ID: CCA 2011070809054664 Number: 201138034 Release Date: 9/23/2011 Office: UILC: 6664.01-00 From: **Sent:** Friday, July 08, 2011 9:05:47 AM Cc: **Subject:** FW: Follow up re Rev. Proc. I would not call the submissions under Rev. Proc. 94-69 disclosure statements. The submissions are a form of a qualified amended return (QAR). QARs can either report tax or make disclosures without reporting additional tax. When you call a submission under RP 94-69 a disclosure statement it sounds like you are describing only the latter type of submission.



Let me know if you have any questions.